

Registered number: 01133537
Charity number: 266331

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

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**SOCIETY FOR COMPUTERS AND LAW
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	F Barrio T Crick A Crystal M Lavy M Lumley S McLean M O'Connor C O'Donoghue (Resigned 19 April 2023) K Ramo P Shaw, Chair S Thomas A Rose (Appointed 19 April 2023) M Tanna (Appointed 19 April 2023)
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Company registered number	01133537
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Charity registered number	266331
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Registered office	Unit 4.5 Paintworks Arnos Vale Bristol BS4 3EH
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Company secretary	Caroline Gould
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Chief executive officer	Caroline Gould
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Independent auditors	Bishop Fleming LLP Chartered Accountants Statutory Auditors 10 Temple Back Bristol BS1 6FL
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Bankers	Barclays Bank Plc Leicester LE87 2BB
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**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees of the Society for Computers and Law ("SCL") present their annual report together with the audited financial statements for the year 1 April 2022 to 31 March 2023.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The Trustees confirm that they have given due consideration to general guidance published by the charity commission relating to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Objects

The charity's objects are specifically restricted to the following:

- (1) The advancement of education of the public in the fields of:
 - a. Information technology law and other related legal subjects,
 - b. Information technology as applied to the practice of law, and
 - c. The law, by the use of information technology.
- (2) The promotion of sound development, administration and knowledge of the law relating to information technology and related legal subjects, both generally and by research and study concerning the same.

Like many similar organisations, the transition out of the pandemic presented the Society for Computers and Law with numerous challenges and this post-pandemic period has been the most challenging as SCL and its members adjust to changes in the way we work. SCL has had to change the way that it operates to safeguard its members, staff and its financial security.

Post-covid, SCL implemented a phased and flexible return to the SCL office with hybrid working available to all members of SCL staff. The team are now in the office at least 3 days a week. SCL events are presented as a mixture of online and hybrid meetings and conferences, and the Trustees were delighted to return to an in-person annual conference at the Institution of Engineering and Technology in London on Thursday 22 September 2022.

SOCIETY FOR COMPUTERS AND LAW (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The strategies for achieving these objectives are:

- Production of the SCL magazine “*Computers & Law*” – currently in digital format only.



- Development and maintenance of an educational website www.scl.org of which (i) all content is accessible free of charge to anyone with an ac.uk email address, and (ii) a large amount of content available to the general public free of charge.
- Provision of an educational programme of conferences, meetings, webinars, special interest groups and the website.
- Offering free membership of the Society to trainee solicitors, trainee legal executives, trainee paralegals, and pupil barristers until they qualify. This category of membership includes full access to the content of the website and attendance at SCL events at the members' rate and access to the digital edition of the SCL magazine.
- The “Tech Law Essentials” training programme, available exclusively online and available to all, at any time. SCL offers a programme of training modules which are regularly updated, and which cover all the key areas of practice in tech law. It is intended that the number of modules available and topics covered will continue to increase and that an SCL Tech Law Curriculum for Cohorts and Digitally Driven Ongoing Incremental Learning will be developed from 2022 onwards. A new programme of Tech Law Essentials online modules is scheduled to be launched in late 2023.
- The furtherance of the SCL University Ambassadors’ scheme and support of our student community generally. SCL is committed to raising awareness of tech law as a specialty within universities, beginning at undergraduate level. Central to SCL’s existence is the aim of fostering the understanding of tech law and universities ought to be providing the next generation of lawyers with an awareness of tech law as a legal specialty.
- Considering and, as appropriate, responding to relevant government, public or sectoral consultations.
- Supporting and collaborating with relevant, like-minded organisations
- The SCL Diversity and Inclusion Advisory Group aims to give a platform and safe space to those whose voice is not always heard and who do not feel fully represented within our sector. We want SCL to use its position of privilege and influence within the tech law sector to help make a meaningful change.
- Sustainability and technology are closely connected and SCL has a very active Sustainability and ESG Group. Technology lawyers are being called upon to advise and facilitate change, both for their external clients and within their own organisations (in-house and private practice). As innovation and disruptive technologies enable action to meet the SDGs, the need for robust legal frameworks, policy and regulation will only grow. It is also likely that sustainability and ESG criteria will become even more integrated in business, law and society as progress continues to be made.

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENTS AND PERFORMANCE

The Trustees continue to ensure that SCL provides education and cost-effective training and up to the minute information about tech law and technology relevant to that law through its meetings, magazine, and website. SCL was delighted to be invited in 2022 to co-produce the third edition of the Blockchain Legal and Regulatory Guidance in collaboration with the Tech London Advocates (TLA) Blockchain Legal and Regulatory Group and The Law Society. The Trustees were also particularly pleased to support the launch of the SCL AI Schools project, an outreach initiative aimed at helping underprivileged 6th form students consider a career in the tech law sector. A new SCL Mediation Scheme is also in the pipeline. A fee will be payable to SCL when anyone uses the scheme.

Social media is used daily to increase awareness of the work of SCL and to create debate amongst the membership and beyond. SCL continues to have a steady growth in interaction across its social media platforms.

(a) Magazine and Website

The magazine and website are key strengths of SCL, and the Trustees are grateful to the SCL Editor David Chaplin for his work to continually improve the magazine and the monthly SCL News Review. David's dynamic approach to working with the SCL community is noted with gratitude.

'Computers & Law' magazine continues to attract high quality tech law articles as well as articles on legal technology considered relevant to SCL members and to the wider public. The SCL Editor continues to build on SCL's traditions but is always looking to innovate and to meet the changing needs of its readers. SCL's publishing activities are a core part of the membership package and so SCL intends to enhance that value to expand both its membership and readership and in so doing, help to meet its charitable objectives. SCL is currently looking into the possibility of supplying the magazine via "print on demand" for those who wish to buy a printed copy of the magazine.

The weekly SCL newsletter is well received by members. The newsletter contains a weekly missive from the Editor, recommended additional reading, the latest tech law news, articles, details of forthcoming SCL events and external events that SCL members have been invited to attend.

Online training greatly increases SCL's accessibility to the community as it's available to everyone no matter where they are and enables members to keep up to date and connect with one another for a very modest cost, often free of charge. SCL online training is open to all. Online training ensures that all SCL members including students and academics in UK academic institutions can benefit from the expertise of speakers at SCL events.

The Trustees feel that they are providing SCL members worldwide with an extensive educational programme through the magazine, webinars and online training programme, most elements of which are also made available to non-members. In addition, UK academic institutions are given free access to an extensive educational programme through the e-magazine and news reviews, podcasts and webinars.

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

(b) Events

In the year ended 31 March 2023 SCL held 28 events.

(b 1) Annual Conference

“Tech Law with Impact – and all you need for 2023”- The SCL Annual Conference 2022 – in-person, live online and recorded on Thursday 22 September 2022 at the IET in London..

The picture below shows the Conference session: *“Law Tech – The Future of Data Privacy and Data Protection”*



Chair: Elizabeth Denham CBE, International Consultant, Data and Tech, Baker McKenzie LLP, Former Information Commissioner for the UK

Panellists: Fabienne Lornage, Data Protection Officer Nexis Solutions & CEMEA-Asia, LexisNexis Legal & Professional,

Stewart Room, Head of Technology, Media & Communications Sector, DWF and **John O'Brien**, Lead Legal Counsel, Data Protection, Revolut

The following events were held during the year:

07/04/2022	SCL Women in Tech Law Group webinar: The Future of FinTech
20/04/2022	Society for Computers and Law Annual General Meeting
27/04/2022	SCL AI Group webinar- "Updates and Initiatives"
04/05/2022	SCL In-House Group webinar: Group Negotiation Expert Seminar
12/05/2022	SCL webinar: "Online safety, digital services and competition in digital markets"
27/06/2022	SCL AI Conference
05/07/2022	SCL ESG Group webinar: ESG in lawyers' day-to-day work
13/07/2022	SCL Technology Conference – the Tech of Tech Law
25/08/2022	SCL "Tech Law Summer Cinema" - Monday 15 August 2022 - Thursday 25 August 2022
22/09/2022	SCL Annual Conference 2022 - “Tech Law with Impact – and all you need for 2023”
01/11/2022	Contemporary issues that affect the future of law - Legal Technology, Law Practices, and Climate Change
08/11/2022	SCL Digital Media Group Masterclass
15/11/2022	SCL Women in Tech Law - Navigating a Tech Law Career
21/11/2022	SCL AI for Schools Programme Launch Event
24/11/2022	SCL Tea & Tech Extra: "An Introduction to the Fediverse"
29/11/2022	SCL Outsourcing Group Half-Day Masterclass
08/12/2022	SCL Policy Forum 2022: "Present and Future Law for 3D Internet"
20/12/2022	SCL Tea and TeXmas: wrapping things up and looking ahead

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

12/01/2023	SCL In-House Lawyers Group event: Legal ops – what is it and how can it unlock the potential of in-house legal teams?
19/01/2023	SCL Women in Tech Law - Responsible AI - From Principles to Practice
25/01/2023	SCL Annual Data Protection Update
31/01/2023	SCL Meeting: "What is Cloud?"
02/02/2023	SCL Annual IT Contracts Update 2023 - Leeds
09/02/2023	SCL Annual IT Contracts Update 2023 - London
01/03/2023	SCL SESG Group Webinar: "Can Tech Save Us?"
08/03/2023	SCL Event: "Tech and Abuse of Dominance, and Tech, Digital Assets and NFT - from cutting edge to mainstream"
22/03/2023	SCL Annual Tech Disputes Masterclass

FINANCIAL REVIEW

a. GOING CONCERN

The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. REVIEW OF THE YEAR

At 31 March 2023 there were 1,662 (2022:1,652) individual members, 65 (2022: 68) UK academic members and 435 (2022: 340) trainee solicitors, trainee legal executives, trainee paralegals and pupil barrister members of SCL. Trainee lawyers receive SCL membership free of charge.

In the year ended 31 March 2023 the charity had total incoming resources of £357,053 (2022: £352,947) and expenditure of £425,276 (2022: £377,694) resulting in a deficit for the year of £68,223 (2022: £24,747).

c. RESERVES POLICY

The Trustees' target is to aim to achieve unrestricted reserves at 100% of anticipated annual costs (budgeted costs for 2023/24 is £406,596).

As at 31 March 2023 SCL's unrestricted reserves were £319,930 represented by £358,105 of fixed assets and £41,745 of net current liabilities, (net of £1,421 of restricted reserves), which means that there is currently a shortfall of reserves against the target. Due to the advance receipt of membership and event income the Charity maintains a positive cash position and the trustees consider that it has adequate resource to meet its liabilities as they fall due.

The trustees have prepared forecasts in line with a return to a full programme of activities in 2023 and 2024 that is anticipated to return the Charity to an in year surplus and net current assets during 2023-24 which will in turn replenish the current shortfall of reserves against the target.

The planned 2023/24 expenditure includes:

- a. Reworking and launching the SCL Tech Law Essentials Programme (T2) which provides online training for all;
- b. Supporting the advancement of the SCL Adjudication Scheme - a three-month procedure for technology disputes and looking to create a new SCL Mediation Scheme to sit alongside and complement the Adjudication Scheme – both schemes will provide income for the Society.

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

- c. Supporting the development of the Remote Courts Worldwide website and supporting the on-going RCW project.
- d. Initiatives to increase SCL's international reach and improving SCL's network of international contributors'
- e. Funding the SCL Student Ambassadors' and AI for Schools schemes.
- f. Continual development and improvement of the educational resources, in particular the SCL website.

The Trustees acknowledge that these are challenging times, but consider that the plans in place to increase SCL's income in addition to the current reserves, are appropriate for SCL's purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Society for Computers and Law is a company limited by guarantee no 1133537, registered under the Companies Act 2006, and is a registered charity no 266331.

SCL's governing documents are its Memorandum (amended 20 March 2002) and its Articles of Association (as approved by Special Resolution on 16 January 2013) which are available from SCL's registered office or from its website (www.scl.org).

The Trustee Board manages the affairs of the company.

Professor Richard Susskind OBE KC (Hon) is President of SCL. The Trustees are grateful to him for the amount of time and commitment he gives to SCL, particularly as we work towards our 50th Anniversary. Professor Susskind is a former Chair of SCL.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are also directors for the purposes of the Companies Act 2006.

The Trustee Board oversees the appointment and reappointment of Trustees. The Trustees are appointed at a General Meeting of SCL. Not less than seven and not more than twenty-eight clear days before the date appointed for holding a General Meeting, notice is given to all persons who are entitled to receive notice of the meeting of any person who is recommended by the Trustee Board for appointment or reappointment as a Trustee. The notice gives the particulars of that person which would, if he were so appointed or reappointed, be required to be included in the Company's register of the members of the Trustee Board.

The Trustees are members of SCL who have demonstrated their commitment to SCL by active involvement in its work and who are also seen as eminent in their respective fields. Trustees recommend new Board members on the basis of ability, determination and commitment to ensure the future success of SCL. The Trustees also consider applications made by eligible SCL members to join the SCL Board of Trustees.

The eligibility criteria for an SCL Trustee is as follows:

Continuous membership of SCL for at least 5 years at the point of nomination.

A track record of engagement with SCL which may include some or all of the following examples:

- involvement with the SCL Groups.
- leading SCL initiatives such as the new SCL Adjudication Scheme.

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

- speaking at SCL events.
- leading a consultation response on behalf of SCL.
- writing for Computers & Law magazine and the SCL website.
- promoting SCL membership.

At the Annual General Meeting on Wednesday 19 April 2023 Anne Rose and Minesh Tanna were elected as Trustees for the first time. Cynthia O'Donoghue retired from the Board and the Trustees would like to thank Cynthia for her enormous contribution to the Society during her time as an SCL Trustee.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees are responsible for the overall direction of SCL and all strategic planning. The Trustee Board meets at least 8 times a year to review performance and progress to date.

The day-to-day management of SCL is delegated to the Chief Executive Officer who is based at SCL Headquarters in Bristol.

d. RISK MANAGEMENT

The Trustees have examined the major risks which SCL faces and confirm that systems have been established so that the necessary steps can be taken to manage those risks.

PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

The Trustees wish to continue their efforts to raise the profile of the organisation amongst academic institutions by continuing to allow free access to the SCL website.

Academics, students and unemployed SCL members are offered substantially discounted rates for their attendance at all SCL events including conferences.

The Trustees continually review and consider ways of extending the benefits available to existing and potential members by identifying new areas of related law and new delivery of its products.

SCL will continue using its resources to expand its online education programme.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Society for Computers and Law for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material

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**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

departures disclosed and explained in the financial statements.

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

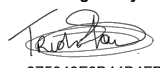
DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Society's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 12/15/2023 and signed on their behalf by:

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Patricia Shaw

Chair of Board of Trustees

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)****INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW**

OPINION

We have audited the financial statements of Society for Computers and Law (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Trustees' report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW
(CONTINUED)**

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**SOCIETY FOR COMPUTERS AND LAW
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW
(CONTINUED)**

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the industry and sector, control environment and business performance of the entity;
- We have considered the results of our enquiries with management and the trustees to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the areas of high risk to be in relation to revenue recognition. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures within the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Financial Reporting Standard 102 and UK tax legislation. In addition, we considered provision of other laws and regulations that do not have a direct effect on the financial statements but compliance with may be fundamental for the Company's ability to operate or avoid a material penalty. These included health and safety regulations; employment legislation; and data protection laws.

Our audit procedures performed to respond to the risks identified included, but were not limited to:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the

**SOCIETY FOR COMPUTERS AND LAW
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOCIETY FOR COMPUTERS AND LAW
(CONTINUED)**

further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Chris Trantham FCA (Senior statutory auditor)

for and on behalf of

Bishop Fleming LLP

Chartered Accountants

Statutory Auditors

10 Temple Back

Bristol

BS1 6FL

Date: 20 December 2023

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	-	-	7,070
Charitable activities	4	356,887	-	356,887	345,847
Investments	5	166	-	166	30
Total income		357,053	-	357,053	352,947
Expenditure on:					
Charitable activities	6	423,106	2,170	425,276	377,694
Total expenditure		423,106	2,170	425,276	377,694
Net movement in funds		(66,053)	(2,170)	(68,223)	(24,747)
Reconciliation of funds:					
Total funds brought forward		382,413	3,591	386,004	410,751
Net movement in funds		(66,053)	(2,170)	(68,223)	(24,747)
Total funds carried forward		316,360	1,421	317,781	386,004

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 26 form part of these financial statements.

SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01133537

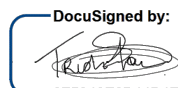
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	358,105	369,331
Current assets			
Debtors	11	53,342	50,760
Cash at bank and in hand		77,381	120,168
		130,723	170,928
Creditors: amounts falling due within one year	12	(171,047)	(154,255)
Net current liabilities / assets		(40,324)	16,673
Total assets less current liabilities		317,781	386,004
Total net assets		317,781	386,004
Charity funds			
Restricted funds	13	1,421	3,591
Unrestricted funds	13	316,360	382,413
Total funds		317,781	386,004

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

975049F6B44B4FB...

P Shaw
Chair of Board of Trustees

Date: 12/15/2023

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. GENERAL INFORMATION

Society for Computers and Law is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The registered office is Unit 4.5, Paintwork's, Arnos Vale, Bristol, BS4 3EH.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Society for Computers and Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Trustees note that the Charity has made a deficit of £68,223 (2022: £24,747) and has net current liabilities of £40,324 (2022: net current assets of £16,673).

The Trustees have prepared forecasts that support a return to an in year surplus and net current asset position underpinned by the return to a full programme of events during 2023 and 2024. The Charity has also maintained a positive cash position. As such the Trustees consider that the Charity has adequate resources to ensure that it is able to settle its liabilities as they fall due.

As such the Trustees have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TAXATION

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over 50 years
Fixtures and fittings	- over 10 years
Computer equipment	- over 4 years

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES (continued)

2.8 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. INCOME FROM DONATIONS AND GRANTS

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants	-	-	7,070
	<u> </u>	<u> </u>	<u> </u>
TOTAL 2022	<u>7,070</u>	<u>7,070</u>	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Subscriptions	201,670	201,670	209,505
Events and conferences	107,658	107,658	33,052
Publishers licensing income	3,429	3,429	2,983
Advertising income	-	-	2,850
Online training	13,780	13,780	12,572
Webinar Income	3,370	3,370	53,550
Annual IT Contracts update	26,980	26,980	31,335
	<u> </u>	<u> </u>	<u> </u>
TOTAL 2023	<u>356,887</u>	<u>356,887</u>	<u>345,847</u>

5. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	166	166	30
	<u> </u>	<u> </u>	<u> </u>

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	124,614	300,662	425,276	377,694
TOTAL 2022	118,057	259,637	377,694	

ANALYSIS OF DIRECT COSTS

	Total funds 2023 £	Total funds 2022 £
Grants	770	770
Magazine	25,377	25,066
Conferences	57,385	42,771
Website expenses	31,594	36,204
Website improvements	9,488	13,246
	124,614	118,057

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
Staff costs	229,377	206,423
Depreciation	13,493	10,302
Office facilities	6,443	6,180
Telephone	2,182	1,972
Stationery, post, copy and print	353	302
Training	793	391
Travel and subsistence	9,468	4,913
Audit and accountancy fees	12,956	9,187
Administrative costs	22,795	16,719
Storage costs	169	146
Other expenses	2,633	3,102
	300,662	259,637

7. AUDITORS' REMUNERATION

The Auditors' remuneration amounts to an Auditor fee of £9,750 (2022: £5,300) and accountancy of £500 (2022: £500).

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	176,979	157,799
Social security costs	14,900	13,134
Contribution to defined contribution pension schemes	37,498	35,490
	229,377	206,423

The average number of persons employed by the Charity during the year was as follows:

2023	2022
No.	No.
5	4

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
	No.	No.
In the band £60,001 - £70,000	1	1

Key Management Personnel

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total employment costs (including social security and pension contributions) in respect of key management personnel is £100,110 (2022: £95,767).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**SOCIETY FOR COMPUTERS AND LAW
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION				
At 1 April 2022	357,000	37,325	19,893	414,218
Additions	-	-	2,267	2,267
At 31 March 2023	357,000	37,325	22,160	416,485
DEPRECIATION				
At 1 April 2022	15,173	15,768	13,946	44,887
Charge for the year	7,140	3,584	2,769	13,493
At 31 March 2023	22,313	19,352	16,715	58,380
NET BOOK VALUE				
At 31 March 2023	334,687	17,973	5,445	358,105
At 31 March 2022	341,827	21,557	5,947	369,331

11. DEBTORS

	2023 £	2022 £
DUE WITHIN ONE YEAR		
Trade debtors	25,889	33,587
Other debtors	73	-
Prepayments and accrued income	27,380	17,173
	53,342	50,760

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Credit card	8,249	8,415
Trade creditors	10,928	3,472
Other taxation and social security	9,843	8,231
Other creditors	3,963	684
Accruals and deferred income	138,064	133,453
	171,047	154,255
	2023	2022
	£	£
Deferred income at 1 April 2022	107,487	113,070
Resources deferred during the year	103,370	107,487
Amounts released from previous periods	(107,487)	(113,070)
	103,370	107,487

Deferred income relates to income received in advance throughout the year for annual subscriptions that continue into the next financial year. Also included, is income received in advance for events.

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS				
Reserves	382,413	357,053	(423,106)	316,360
RESTRICTED FUNDS				
Remote Courts Initiative	3,591	-	(2,170)	1,421
TOTAL OF FUNDS	386,004	357,053	(425,276)	317,781

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS				
Reserves	411,450	345,877	(374,914)	382,413
RESTRICTED FUNDS				
Remote Courts Initiative	(699)	7,070	(2,780)	3,591
TOTAL OF FUNDS	410,751	352,947	(377,694)	386,004

The Remote Courts Initiative fund relates to a grant received from Tech Nation Group to fund the production of the 'Remote Courts Website'. This website is to allow experts worldwide to share best practice information relating to digital justice and to accelerate the transition of courts to digital operation in response to the Covid-19 pandemic.

**SOCIETY FOR COMPUTERS AND LAW
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £37,498 (2022: £35,490).

Contributions totaling £3,276 (2022: £Nil) were payable to the scheme at the balance sheet date and are included in creditors.

15. OPERATING LEASE COMMITMENTS

The Charity had no commitments under non-cancellable operating leases at 31 March 2023.

16. MEMBERS' LIABILITY

The Charity is a company limited by guarantee. The members of the company are the members of the Society generally. Each member of the charitable company undertakes to contribute to the assets of the company in the event of the charitable company being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity.

17. RELATED PARTY TRANSACTIONS

The accounts include a grant of £770 (2022: £770) payable to the Scottish Society for Computers and Law ("SSCL"). SSCL is a charity registered in Scotland and is independently run and controlled but is dependent upon the Society for Computers and Law for its income.